

EXHIBIT 71

MNK-T1_0000264292 HARVARD (MI) SUMMARY

Sold Via Child Customer Name	Sold Via Child State
THE HARVARD DRUG GROUP MI	MI
Sold Via Child Address Line 1	
DBA FIRST VETERINARY SUPPLY	

			Customer PO Nbrs			OXYCODONE HCL 15MG & 30MG TABS USP			
Process Date Quarter	Earliest Process Date	Latest Process Date	Total POs	FL POs	FL % POs	Total Net Sales	Total Sales Qty Govt UOM	FL Sales Qty Govt UOM	FL % Sales Qty Govt UOM
2008 4th Qtr	9/30/08	12/31/08	423	339	80.1%	\$64,727	232,500	195,300	84.0%
2009 1st Qtr	1/1/09	3/31/09	463	371	80.1%	\$57,208	186,400	153,900	82.6%
2009 2nd Qtr	4/1/09	6/30/09	426	348	81.7%	\$67,517	172,300	145,200	84.3%
2009 3rd Qtr	7/1/09	9/30/09	1,119	1,046	93.5%	\$212,806	543,600	513,000	94.4%
2009 4th Qtr	10/1/09	12/31/09	2,988	2,890	96.7%	\$742,829	2,219,400	2,167,500	97.7%
2010 1st Qtr	1/1/10	3/31/10	3,591	3,324	92.6%	\$908,894	3,112,800	2,704,800	86.9%
2010 2nd Qtr	4/1/10	6/30/10	3,477	3,215	92.5%	\$1,004,549	3,439,300	2,880,000	83.7%
TOTAL:	9/30/08	6/30/10	12,487	11,533	92.4%	\$3,058,530	9,906,300	8,759,700	88.4%

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			Customer PO Nbrs			OXYCODONE HCL 15MG TABS USP					OXYCODONE HCL 30MG TABS USP				
Process Date Quarter	Earliest Process Date	Latest Process Date	Total POs	FL POs	FL % POs	Total POs	Total Net Sales	Total Sales Qty Govt UOM	FL Sales Qty Govt UOM	FL % Sales Qty Govt UOM	Total POs	Total Net Sales	Total Sales Qty Govt UOM	FL Sales Qty Govt UOM	FL % Sales Qty Govt UOM
2008 4th Qtr	9/30/08	12/31/08	423	339	80.1%	167	\$14,613	75,400	56,300	74.7%	256	\$50,115	157,100	139,000	88.5%
2009 1st Qtr	1/1/09	3/31/09	463	371	80.1%	33	\$3,488	18,000	16,600	92.2%	430	\$53,720	168,400	137,300	81.5%
2009 2nd Qtr	4/1/09	6/30/09	426	348	81.7%	66	\$6,046	24,000	18,800	78.3%	360	\$61,471	148,300	126,400	85.2%
2009 3rd Qtr	7/1/09	9/30/09	1,119	1,046	93.5%	149	\$17,306	68,700	59,300	86.3%	970	\$195,500	474,900	453,700	95.5%
2009 4th Qtr	10/1/09	12/31/09	2,988	2,890	96.7%	545	\$94,311	374,400	356,200	95.1%	2,443	\$648,518	1,845,000	1,811,300	98.2%
2010 1st Qtr	1/1/10	3/31/10	3,591	3,324	92.6%	715	\$140,636	558,300	519,600	93.1%	2,876	\$768,258	2,554,500	2,185,200	85.5%
2010 2nd Qtr	4/1/10	6/30/10	3,477	3,215	92.5%	565	\$125,723	499,100	436,700	87.5%	2,912	\$878,826	2,940,200	2,443,300	83.1%
TOTAL:	9/30/08	6/30/10	12,487	11,533	92.4%	2,240	\$402,122	1,617,900	1,463,500	90.5%	10,247	\$2,656,407	8,288,400	7,296,200	88.0%